

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 14,723,818
Last Year's Levy Tax Collection	469,167
Prior Years Property Tax Collection	201,234
Interest & Penalty	314,042
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	223,163
Fines and Forfeitures	187,526
Investment Income	-
Departmental	402,087
Rescue Run Revenue	411,597
Police & Fire Detail	59,506
Other Local Non-Property Tax Revenues	-
Tuition	-
Impact Aid	-
Medicaid	-
Federal Stabilization Funds	-
Federal Food Service Reimbursement	-
CDBG	55,136
COPS Grants	-
SAFER Grants	210,130
Other Federal Aid Funds	214,337
MV Excise Tax Reimbursement & Phase-out	424,734
State PILOT Program	25,295
Distressed Community Relief Fund	225,398
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	242,093
Meals & Beverage Tax / Hotel Tax	145,935
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	1,441,090
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	3,725,872
Other Revenue	953,141
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 24,655,301
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	2,916,738
Rounding	-
Total Other Financing Sources	\$ 2,916,738

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 534,817	\$ 284,508	\$ -	\$ -	\$ 236,744	\$ -	\$ 595,944	\$ 201,632	\$ 2,404,066
Compensation - Group B	-	-	-	-	-	-	-	-	380,592
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	51,069	-	220,745
Overtime - Group B	-	-	-	-	-	-	-	-	88,617
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	54,746
Active Medical Insurance - Group A	67,376	58,662	-	-	23,092	-	114,744	12,868	311,842
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	107,822
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,868	3,412	-	-	1,278	-	7,330	1,191	25,103
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	6,522
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	40,546	16,895	-	-	15,060	-	38,886	13,538	31,525
Life Insurance	12,408	-	-	-	-	-	-	-	-
State Defined Contribution- Group A	4,427	2,592	-	-	2,354	-	4,403	1,413	397
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	3,451
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	218,503	3,951	-	-	2,813	-	12,804	3,166	107,243
Other Benefits- Group B	-	-	-	-	-	-	-	-	10,483
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,198,467
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	61,223	32,778	-	-	29,725	-	70,479	17,852	5,020
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	47,947
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	394,069	490,337	-	108,452	-	-	22,000	1,640	16,000
Materials/Supplies	85,830	18,253	-	-	5,273	-	7,455	19,796	37,310
Software Licenses	-	-	-	-	-	-	-	-	-
Capital Outlays	4,510,015	-	-	-	-	-	80,610	-	-
Insurance	335,505	-	-	-	-	-	-	-	-
Maintenance	100,001	-	-	-	-	-	18,211	16,351	24,921
Vehicle Operations	-	-	-	-	-	-	69,831	-	118,447
Utilities	219,975	-	-	-	-	-	41,672	-	31,637
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	271,947	-	-
Revaluation	-	22,575	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	35,052	-	-
Trash Removal & Recycling	-	-	-	-	-	-	662,501	-	-
Claims & Settlements	12,356	-	-	-	-	-	-	-	-
Community Support	188,278	-	-	-	-	-	-	-	-
Other Operation Expenditures	330,757	3,548	-	-	100,176	-	132,304	91,074	133,292
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 7,119,954	\$ 937,512	\$ -	\$ 108,452	\$ 416,514	\$ -	\$ 2,237,241	\$ 380,520	\$ 5,366,195

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal
Compensation- Group A	\$ 2,628,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,886,251
Compensation - Group B	-	-	-	-	-	-	380,592
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	363,942	-	-	-	-	-	635,756
Overtime - Group B	-	-	-	-	-	-	88,617
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	54,746
Active Medical Insurance - Group A	384,752	-	-	-	-	-	973,336
Active Medical Insurance- Group B	-	-	-	-	-	-	107,822
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	28,758	-	-	-	-	-	70,940
Active Dental Insurance- Group B	-	-	-	-	-	-	6,522
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	9,158	-	-	-	-	-	165,606
Life Insurance	-	-	-	-	-	-	12,408
State Defined Contribution- Group A	732	-	-	-	-	-	16,318
State Defined Contribution - Group B	-	-	-	-	-	-	3,451
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	86,639	-	-	-	-	-	435,119
Other Benefits- Group B	-	-	-	-	-	-	10,483
Other Benefits- Group C	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	1,198,467	-	-	-	-	-	2,396,934
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	9,253	-	-	-	-	-	226,331
State Defined Benefit Pension - Group B	-	-	-	-	-	-	47,947
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	1,032,498
Materials/Supplies	133,223	-	-	-	-	-	307,139
Software Licenses	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	4,590,625
Insurance	-	-	-	-	-	-	335,505
Maintenance	14,053	-	-	-	-	-	173,537
Vehicle Operations	82,657	-	-	-	-	-	270,935
Utilities	31,374	-	-	-	-	-	324,658
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	271,947
Revaluation	-	-	-	-	-	-	22,575
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	35,052
Trash Removal & Recycling	-	-	-	-	-	-	662,501
Claims & Settlements	-	-	-	-	-	-	12,356
Community Support	-	-	-	-	-	-	188,278
Other Operation Expenditures	75,247	-	-	-	-	-	866,398
Local Appropriation for Education	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,940,250	-	1,940,250
Municipal Debt- Interest	-	-	-	-	357,323	-	357,323
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	100,000	100,000
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ 5,046,796	\$ -	\$ -	\$ -	\$ 2,297,573	\$ 100,000	\$ 24,010,756

Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	2,868,766
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	600,000
Total Other Financing Uses	\$ 3,468,766
Net Change in Fund Balance¹	92,517
Fund Balance1- beginning of year	\$2,665,786
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	-
Fund Balance¹ - beginning of year adjusted	2,665,786
Rounding	-
Fund Balance¹ - end of year	\$ 2,758,303

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Central Falls
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 20,955,839	\$ 2,895,378	\$ 19,383,425	\$ 2,377,637	\$ 2,090,155	\$ 668,143	\$ -	\$ 668,143	\$ 2,758,298
Capital Reserve	417,995	-	1,253,220	822,727	(1,657,952)	1,657,952	-	1,657,952	-
CDBG Revolving	1,500	-	652	-	848	19,826	-	19,826	20,674
CDBG 2014	96,115	-	191,203	-	(95,088)	-	-	-	(95,088)
CDBG 2015	52,395	-	52,395	-	-	-	-	-	-
Recreation Summer Lunch Program	111,937	21,360	150,435	-	(17,138)	17,138	-	17,138	-
School Building Capital	3,114,399	-	3,168,549	268,403	(322,553)	322,553	-	322,553	-
Totals per audited financial statements	\$ 24,750,180	\$ 2,916,738	\$ 24,199,879	\$ 3,468,767	\$ (1,728)	\$ 2,685,612	\$ -	\$ 2,685,612	\$ 2,683,884
<u>Reconciliation from financial statements to MTP2</u>									
Program Activity in CDBG Funds that are not reported on the MTP2 because they are for program revenues & expenses and not for administration	\$ (94,874)	\$ -	\$ (189,118)	\$ -	\$ 94,244	\$ (19,826)	\$ -	\$ (19,826)	\$ 74,418
Rounding	(5)	-	(5)	(1)	1	-	-	-	1
Totals Per MTP2	\$ 24,655,301	\$ 2,916,738	\$ 24,010,756	\$ 3,468,766	\$ 92,517	\$ 2,665,786	\$ -	\$ 2,665,786	\$ 2,758,303

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.